



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
DELAWARE STATE BUILDING
820 N. FRENCH STREET
WILMINGTON, DELAWARE 19801

DIVISION OF REVENUE
TAX RULING 78-11

August 30, 1978

- Magnetic Tape Reporting for Information Returns
and Submitting Employees Annual Wage Data

1. Submitting Information Returns

The State of Delaware, Department of Finance, Division of Revenue accepts annual information returns on magnetic tape instead of paper documents under conditions set forth by Internal Revenue Service in Revenue Procedure 75-20, Internal Revenue Bulletin No. 19 dated May 12, 1975, with the following conditions:

A. Magnetic Tape Specifications:

- (1) Nine (9) channel EBCDIC (Extended Binary Coded Decimal Interchange Code);
- (2) Odd Parity;
- (3) 800, 1600 or 6250 density.

B. Delaware Information

The last portion of each payee "B" record is used to record this information as described under Special Data Entries on page 18 of said IRS bulletin. The Delaware Gross Income (wages, dividends, interest, or royalties, etc.) must be recorded in the first field following name and address. The Delaware Income Tax withheld (if applicable) must be recorded immediately to the right of the first field. Each field must be ten (10) positions in length. As noted in the IRS bulletin the starting position of the first Delaware information field is dependent upon the number of fields used for IRS reporting.

2. Submitting Employees Annual Wage Data

The State of Delaware, Department of Finance, Division of Revenue accepts annual W-2 returns on magnetic tape instead of paper documents under conditions set forth by Department of Health, Education

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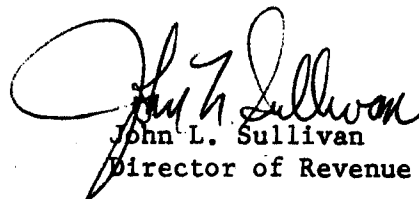
2. Submitting Employees Annual Wage Data (continued)

and Welfare (DHEW) in DHEW Publication No. (SSA) 78-10109 TIB-4a dated January 1978, with the following conditions:

A. Magnetic Tape Specifications:

- (1) Nine (9) channel EBCDIC (Extended Binary Coded Decimal Interchange Code);
- (2) Odd Parity;
- (3) 800, 1600 or 6250 density.

The magnetic tape (s), accompanied by a covering letter containing the same information as required for Federal purposes, plus Delaware Form W-3 (Reconciliation of Delaware Income Tax Withheld) should be addressed to Division of Revenue, State Office Building, 9th & French Streets, Wilmington, Delaware 19899.


John L. Sullivan
Director of Revenue